



# THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

**WILL WILSON**  
ATTORNEY GENERAL

May 28, 1957.

Honorable Robert S. Calvert  
Comptroller of Public Accounts  
Capitol Station  
Austin, Texas

Opinion No. WW 142

Re: Construction of Appropriation contained in Section 7 of Senate Bill 222 of the 55th Legislature -- the insurance reorganization bill.

Dear Mr. Calvert:

Your request for an opinion on the certification of Senate Bill 222 reads as follows:

"I have before me Senate Bill No. 222 for certification under Section 49a of Article III of the State Constitution. Before placing my certificate upon this bill, I desire your interpretation of the language in Sec. 7 thereof, which is quoted, in part, below:

'There is hereby appropriated to the State Building Commission for the period of time beginning September 1, 1957, and ending August 31, 1959, to obtain a site, plan, design, construct and equip an office building or otherwise obtain adequate housing facilities to house the State Board of Insurance, its offices and employees, all unexpended balances on hand or in special funds credited to the State Board of Insurance Commissioners or the State Board of Insurance on August 31, 1957, and all revenues received by the State Board of Insurance from any source whatsoever, except monies from the General Revenue Fund and monies appropriated exclusively for other purposes in the General Appropriation Bill for the fiscal years ending August 31, 1958 and August 31, 1959.' (Underscoring supplied).

"The specific question before me is whether or not the revenues derived under Articles 7064 and

7064a of the Revised Civil Statutes are included in the language underscored above, and, if so, do such revenues come within the exception quoted."

Article 7064 Vernon's Civil Statutes, provides, in part, as follows:

"Upon receipt by the Board of Insurance Commissioners of the sworn statements, showing the gross premium receipts by such insurance carriers, the Board of Insurance Commissioners shall certify to the State Treasurer the amount of taxes due by each insurance carrier which tax shall be paid to the State Treasurer on or before the first day of March following, and the Treasurer shall issue his receipt to such carrier, which shall be evidence of the payment of such taxes. No such insurance carrier shall receive a permit to do business in this State until all such taxes are paid."  
(Emphasis ours.)

Article 7064a Vernon's Civil Statutes provides, in part, as follows:

"Upon receipt by it of the sworn statement above provided, the Board of Insurance Commissioners shall certify to the State Treasurer the amount of Taxes due by such insurance organization which shall be paid to the State Treasurer on or before the 15th day of March, following, and the State Treasurer shall issue his receipt therefor as evidence of the payment of such tax." (Emphasis ours.)

Since the revenue derived under Article 7064 and Article 7064a are taxes required to be paid to the State Treasurer, such revenues are not revenues received by the State Board of Insurance.

#### SUMMARY

Revenues derived under Articles 7064 and 7064a, Vernon's Civil Statutes, are not appropriated to the State Building Commission in Section 7 of Senate Bill 222 of the 55th Legislature since such revenues are taxes to be paid to the State Treasurer and are not revenues received by the State Board of Insurance.

Honorable Robert S. Calvert,

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Yours very truly,

WILL WILSON  
Attorney General of Texas

By *John Reeves*  
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APPROVED:

OPINION COMMITTEE  
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J. C. Davis, Jr.  
Wayland C. Rivers, Jr.  
B. H. Timmins, Jr.

REVIEWED FOR THE ATTORNEY GENERAL

By: Geo. P. Blackburn